

# **EXHIBIT 13**

# United States District Court

EASTERN

DISTRICT OF

WISCONSIN

TO:

NOVA Benefit Plans, LLC  
100 Grist Mill Road  
Simsbury, CT 06070

## SUBPOENA TO TESTIFY BEFORE GRAND JURY

SUBPOENA FOR:

☐ PERSON☒ DOCUMENT(S) OR OBJECT(S)

YOU ARE HEREBY COMMANDED to appear and testify before the Grand Jury of the United States District Court at the place, date, and time specified below.

PLACE	UNITED STATES FEDERAL COURTHOUSE 517 East Wisconsin Avenue Milwaukee, Wisconsin 53202	COURTROOM	Room 347
		DATE AND TIME	06-08-10 @ 9 a.m.

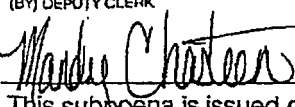
YOU ARE ALSO COMMANDED to bring with you the following document(s) or object(s):\*

For the time period 2004 to the present, the items identified on the attachment to this subpoena. Any document withheld under a claim of privilege must be identified on a privilege log that identifies the document by: date created; the author and recipient; the subject matter; and the privilege(s) asserted.

In lieu of actually appearing before the Grand Jury with the records, you may forward the records to Special Agent Shaun Schrader, IRS-CI, Milwaukee, WI, Ofc: 414/231-2443, and authorize him to return these records to the Grand Jury on your behalf. If you have any questions, please contact SA Schrader.

☐ Please see additional information on reverse

This subpoena shall remain in effect until you are granted leave to depart by the court or by an officer acting on behalf of the court.

CLERK	Jon W. Sanfilippo, Clerk	DATE	April 13, 2010
(BY) DEPUTY CLERK			
This subpoena is issued on application of the United States of America		NAME, ADDRESS AND PHONE NUMBER OF ASSISTANT U.S. ATTORNEY	
2008R00193 (1&3).. (# 42)		GORDON P. GIAMPIETRO, Asst. U.S. Attorney 517 E. Wisconsin Avenue, Room 530 Milwaukee, Wisconsin 53202 414/297-1704	

\*If not applicable, enter "none"

Victim/Witness Info Line: 1-800-680-8949

ATTACHMENT TO GRAND JURY SUBPOENA

For NOVA Benefit Plans, LLC, and any of its predecessors, successors, affiliates, or subsidiaries, the following categories of documents:

1. Any and all documents and records that relate to current and former clients/participants (employers and beneficiaries) of 419 plans including client lists, complete client files, client databases, contracts, financial information, applications, enrollment documents, benefit summaries and disclosures, certificates of coverage, billing information, termination documents, claim documents, correspondence, contact information, and records of payments received from and made to clients/participants disclosing date, amount, and purpose of each payment.
2. Records disclosing and documenting where and how funds from clients/participants are invested, including but not limited to life insurance and annuity contracts, insurance applications and agreements, account statements, correspondence, Forms 1099, and records showing dates and amounts of premiums paid, receipts, and disbursements.
3. Any and all trust documentation to include declarations, contracts, extracts, indentures, agreements, certificates, bylaws, correspondence, minute books including any minutes of meetings with the trustees, trust records reflecting formation of trust and designation of trustees and control of the trusts. All financial statements, bookkeeper's and/or accountant's work papers used in the preparation of trust records or tax returns. Retained copies of all federal and state tax returns.
4. All bookkeeping records and other financial records including general ledger, general journals, all subsidiary ledgers and journals, gross receipts and income records, cash receipts and disbursement records and/or journals, accounts receivable and payable ledgers and records, bad debt records, loan receivable and payable ledgers, voucher register and all receipts and expenses invoices including all invoices documenting expenses paid by cash (currency ) or bank check (cashier or teller checks) and retained copies of any bank checks (cashier or teller checks.)
5. Records of any loans to clients/participants including applications, checks (front and back) issued for loans, repayment records including records revealing the date, amount, and method of repayment (cash or check), and copies of checks (front and back) used to repay loans.
6. Any and all financial records reflecting income and expenses including: bank statements, records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, records reflecting the identity of checks deposited, withdrawal slips, and records disclosing the disposition of withdrawals, Forms 1099, debit and credit memos. Cancelled checks (front and back), check stubs, check requisition forms and/or check authorization documents, check registers, deposit slips, money orders and money order

receipts, cashier checks and cashier checks receipts, ledgers, journals, wire transfers, debit advice, letter instructions regarding transfer of funds, bank notices, credit memos, trust accounts, brokerage accounts, loan files, and all other records reflecting any cash receipts and cash disbursements, and any other records relating to bank accounts.

7. Corporate minute books, stock register or other records reflecting ownership of corporate stock. All financial statements, bookkeeper's and/or accountant's workpapers used in the preparation of corporate records or tax returns. Retained copies of all federal and state income, payroll and excise tax returns.
8. Legal opinions and arguments regarding 419 plans as well as supporting documentation.
9. Any and all documents pertaining to the solicitation or recruitment of clients and potential clients including advertisements, brochures, educational materials, promotional materials, legal opinions, and tax guidance.
10. Any and all information, records, and correspondence related to brokers, middlemen, and others who promote 419 plans who are not directly employed by the above.
11. Any and all documents, notes, letters, memoranda, correspondence, communications, and electronic mail messages (e-mails) between employees, current and former client/participants, insurance companies, brokers, and other related parties.
12. Appointment records, diaries, calendars, message logs and other documents used to record schedules, meetings, conversations, or other events. Address books (including electronic address books, such as devices commonly referred to as electronic organizers), message logs, phone call message slips, or other indicia of notation of messages and telephone numbers.
13. Any and all copies of IRS publications and documents. IRS Tax Manuals, correspondence, and notices. Instruction or reference materials containing information about tax, trusts, and tax avoidance schemes.
14. All information or data covered by the above paragraphs that has been stored in the form of magnetic or electronic coding on computer media or media capable of being read by a computer or with the aid of computer-related equipment, including but not limited to floppy disks, fixed hard disks, removable hard disks, tapes, laser disks, videocassettes, CD-ROMs, DVD disks, Zip disks, smart cards, memory sticks, memory calculators, personal digital assistants (PDAs), cell phones, and/or other media that is capable of storing magnetic coding, the software to operate them and related instruction manuals.
15. All electronic devices capable of storing, analyzing, creating, displaying, converting, or transmitting the electronic or magnetic computer impulses or data. These devices include, but are not limited to: computers, computer hardware, computer components, computer

peripherals, word processing equipment, modems, monitors, printers, plotters, encryption circuit boards, optical scanners, external drives, fax machines, and all written, published or printed materials which provide instructions concerning the operation of the above listed computer equipment software.

16. All instructions or programs stored in the form of electronic or magnetic media which are capable of being interpreted by a computer, including but not limited to: operating systems, application software, computer passwords and data security devices, and software used to communicate with the equipment described above.